

INTERNAL AUDIT REPORT

**Audit of the Internal Funds
of Selected Schools**



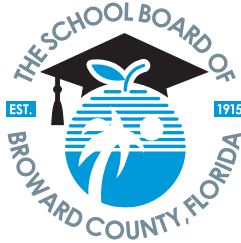
To be presented to the:

**Audit Committee on
September 30, 2021**

**The School Board of Broward County, Florida on
November 9, 2021**

By

The Office of the Chief Auditor



Dr. Rosalind Osgood, Chair
Laurie Rich Levinson, Vice Chair

Lori Alhadeff
Patricia Good
Debra Hixon
Donna P. Korn
Sarah Leonardi
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Dr. Vickie L. Cartwright
Interim Superintendent of Schools

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Office of the Chief Auditor

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**The School Board of
Broward County, Florida**

Dr. Rosalind Osgood, Chair
Laurie Rich Levinson, Vice Chair

Lori Alhadeff
Patricia Good
Debra Hixon
Donna P. Korn
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Ann Murray
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Dr. Vickie L. Cartwright
Interim Superintendent of Schools

September 22, 2021

Members of the School Board of Broward County, Florida

Members of the School Board Audit Committee

Dr. Vickie L. Cartwright, Interim Superintendent of Schools

Ladies and Gentlemen:

We have audited the Statement of Changes in Fund Balances for the Internal Funds at forty (40) schools pursuant to the Florida State Board of Education, Administrative Rule 6A-1.001 and School Board Policy 1002.1. Each school's Principal is responsible for the preparation of the Statement of Changes in Fund Balances. Our responsibility is to express an opinion on these statements based on our audits.

We conducted our audits in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

The audits at these forty (40) schools included an examination of the Internal Funds.

An audit includes evaluating and examining, on a test basis, the financial statements and supporting documents. In planning and performing our audits of the schools' financial statements, we considered the internal control structures. Our review of the internal control structures facilitates the development of the audit procedures and the expression of an opinion on the financial statements. We believe our audits provide a reasonable basis for our opinion.

The schools' records were maintained in conformity with the School Board's accounting procedures for Internal Funds. These accounting procedures require all financial transactions be recorded on a cash basis method, with no records maintained on accounts receivables, accounts payable, or accruals. Accordingly, the Statements of Changes in Fund Balances, as shown in this report, do not present the financial position or the results of operations of the schools in the manner required by generally accepted accounting principles.

Members of The School Board of Broward County, Florida
Members of The School Board Audit Committee
Dr. Vickie L. Cartwright, Interim Superintendent of Schools
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Our audits indicated that the forty (40) schools in this report complied with prescribed policies and procedures.

In our opinion, the Statements of Changes in Fund Balances for the forty (40) schools present fairly the changes in fund balances of the schools' Internal Funds, arising from cash transactions.

We wish to express our appreciation to the administration and staff of the various schools for their cooperation and courtesies extended during our audits.

Sincerely,



Joris Jabouin, CPA
Chief Auditor
Office of the Chief Auditor

Audits Supervised and Reviewed by:

Joris Jabouin
Ann Conway
Hermine James

Audits Performed by:

Patrick Beauvoir
Luis Castaño
Ceci Guerrero
Joy Hipolito
Raysa Lugo
Kashama Patel
Nicole Smith
Kathleen Watson-Wilkin

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INTERNAL AUDITOR'S REPORT

AUTHORIZATION

State Board of Education Rule 6A-1.001, Florida Administrative Code, requires District School Boards to provide for audits of the schools' Internal Funds. In accordance with School Board Policy 1002.1 and the Audit Plan for the 2021-2022 fiscal year, the Office of the Chief Auditor has audited the financial statements for the schools listed in the Table of Contents section of this report. The financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than generally accepted accounting principles. These financial statements are the responsibility of the Principal. Our responsibility is to express an opinion on these financial statements based on our audits.

SCOPE, OBJECTIVES, AND METHODOLOGY

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. We selected and tested a representative sample of receipts and disbursements for all the audited schools. We also analyzed selected activities where the schools generated significant revenues. An audit also includes assessing the accounting principles and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

We perform our audits with the objectives of:

- expressing an opinion on the financial statements of the schools.
- evaluating compliance by the schools with the policies and procedures prescribed by the Standard Practice Bulletins.
- evaluating the internal control structure at the schools to determine the extent to which selected control environment factors promote compliance with the policies and procedures prescribed by the Standard Practice Bulletins.

We conducted our audits in accordance with generally accepted government auditing standards issued by the Comptroller General of the United States. Those standards require we plan and perform these audits to obtain reasonable assurance that the financial statements are free of material misstatements.

Financial Statements

In our opinion, the financial statements contained in these audit reports present fairly, in all material respects, the changes in fund balances arising from cash transactions of the schools, on the cash basis of accounting.

Compliance

We also tested compliance with selected policies and procedures prescribed by the Standard Practice Bulletins.

Internal Control Structure

In planning and performing our examinations, we obtained an understanding of the:

- internal control structure established by the administration.
- operational internal control policies and procedures relevant to cash receipts and disbursements.
- assessed level of controlled risk to determine the nature, timing, and extent of substantive tests for compliance with applicable laws, administrative rules, and district policies; including the reliability of financial records and the safeguarding of assets.

The scope of our audits also included an assessment of the controls in place at the schools to promote compliance with the Standard Practice Bulletins, which contain the procedures established to control the use of the Internal Funds. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that material errors or irregularities in the school's financial records, cash receipts, and disbursements, may occur and not be detected within a timely period by school employees in the normal course of performing their assigned functions.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be reportable conditions and would not necessarily disclose all material weaknesses.

The results of our audits for the individual schools are included within each report.

SECTION I:
Audit Reports (with No Exceptions)

ANNABEL C. PERRY PK-8
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6850 SW 34th Street, Miramar, Florida 33023

Principal: Thomas Correll

Bookkeepers: Berkys Mejia – Business Support Center (October 2019 – Current)
Ileana Claudio – Business Support Center (July 2019 – September 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 22,979.80</u>
 TOTAL	 <u>\$ 22,979.80</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Annabel C. Perry PK-8 for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ANNABEL C. PERRY PK-8

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 1,558.27	\$ 1,647.60	\$ 1,147.47	\$ 2,058.40
Music	229.29	1,160.00	75.89	1,313.40
Classes	5,522.03	20,157.82	18,855.08	6,824.77
Clubs	2,192.04	217.48	117.85	2,291.67
Departments	3,045.10	2,000.00	1,829.83	3,215.27
Trusts	5,433.54	19,285.19	19,650.59	5,068.14
General	<u>1,865.72</u>	<u>1,722.60</u>	<u>1,380.17</u>	<u>2,208.15</u>
TOTALS	<u><u>\$ 19,845.99</u></u>	<u><u>\$ 46,190.69</u></u>	<u><u>\$ 43,056.88</u></u>	<u><u>\$ 22,979.80</u></u>

CASTLE HILL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2640 NW 46th Avenue, Lauderhill, Florida 33313

Principal: Letitia Ingram-Phillips

Bookkeepers: Bridgette Willis – Business Support Center (August 2019 – Current)
Ruby Carpintero – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 24,200.99	\$ 22,000.74
TOTAL	<u>\$ 24,200.99</u>	<u>\$ 22,000.74</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Castle Hill Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,199.53	\$ 10,293.46	\$ 8,389.29	\$ 3,103.70
Clubs	1,520.45	13,168.57	10,370.77	4,318.25
Departments	2,438.59	5,174.83	4,537.31	3,076.11
Trusts	2,128.08	37,413.61	29,319.35	10,222.34
General	<u>1,342.25</u>	<u>3,624.10</u>	<u>1,485.76</u>	<u>3,480.59</u>
TOTALS	<u><u>\$ 8,628.90</u></u>	<u><u>\$ 69,674.57</u></u>	<u><u>\$ 54,102.48</u></u>	<u><u>\$ 24,200.99</u></u>

CASTLE HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,103.70	\$ 5,029.96	\$ 4,507.16	\$ 3,626.50
Clubs	4,318.25	10,588.42	8,725.77	6,180.90
Departments	3,076.11	1,535.61	1,370.20	3,241.52
Trusts	10,222.34	41,289.65	46,169.36	5,342.63
General	<u>3,480.59</u>	<u>1,131.99</u>	<u>1,003.39</u>	<u>3,609.19</u>
TOTALS	<u><u>\$ 24,200.99</u></u>	<u><u>\$ 59,575.63</u></u>	<u><u>\$ 61,775.88</u></u>	<u><u>\$ 22,000.74</u></u>

COOPER CITY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5080 SW 92nd Avenue, Cooper City, Florida 33328

Principal: Monica Schlosser

Bookkeeper: Natalie Perez

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 38,072.55	\$ 97,414.87
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 48,072.55</u>	<u>\$ 107,414.87</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cooper City Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 257.80	\$ -	\$ 28.95	\$ 228.85
Classes	636.84	112,435.34	110,976.85	2,095.33
Clubs	9,241.13	23,161.30	20,589.13	11,813.30
Departments	360.53	23,409.94	19,120.93	4,649.54
Trusts	1,129.42	685,087.70	668,417.68	17,799.44
General	<u>2,308.40</u>	<u>52,616.89</u>	<u>43,439.20</u>	<u>11,486.09</u>
TOTALS	<u><u>\$ 13,934.12</u></u>	<u><u>\$ 896,711.17</u></u>	<u><u>\$ 862,572.74</u></u>	<u><u>\$ 48,072.55</u></u>

COOPER CITY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 228.85	\$ -	\$ -	\$ 228.85
Classes	2,095.33	49,333.00	48,486.13	2,942.20
Clubs	11,813.30	15,364.32	15,911.74	11,265.88
Departments	4,649.54	13,799.44	11,095.84	7,353.14
Trusts	17,799.44	540,540.62	481,393.42	76,946.64
General	<u>11,486.09</u>	<u>11,377.00</u>	<u>14,184.93</u>	<u>8,678.16</u>
TOTALS	<u><u>\$ 48,072.55</u></u>	<u><u>\$ 630,414.38</u></u>	<u><u>\$ 571,072.06</u></u>	<u><u>\$ 107,414.87</u></u>

CRESTHAVEN ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 801 NE 25th Street, Pompano Beach, Florida 33064

Principal: Donald Lee

Bookkeeper: Pamela Hunter – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 18,785.45	\$ 22,761.14
TOTAL	<u>\$ 18,785.45</u>	<u>\$ 22,761.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Cresthaven Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 177.20	\$ -	\$ -	\$ 177.20
Classes	1,568.10	28,545.11	29,066.08	1,047.13
Clubs	1,007.80	1,403.64	1,320.00	1,091.44
Departments	2,586.46	10,010.03	9,733.75	2,862.74
Trusts	7,666.30	170,161.89	168,026.59	9,801.60
General	<u>3,168.48</u>	<u>3,280.47</u>	<u>2,643.61</u>	<u>3,805.34</u>
TOTALS	<u><u>\$ 16,174.34</u></u>	<u><u>\$ 213,401.14</u></u>	<u><u>\$ 210,790.03</u></u>	<u><u>\$ 18,785.45</u></u>

CRESTHAVEN ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 177.20	\$ -	\$ -	\$ 177.20
Classes	1,047.13	14,200.80	14,324.66	923.27
Clubs	1,091.44	-	-	1,091.44
Departments	2,862.74	90.17	-	2,952.91
Trusts	9,801.60	110,853.49	108,084.98	12,570.11
General	<u>3,805.34</u>	<u>3,358.58</u>	<u>2,117.71</u>	<u>5,046.21</u>
TOTALS	<u><u>\$ 18,785.45</u></u>	<u><u>\$ 128,503.04</u></u>	<u><u>\$ 124,527.35</u></u>	<u><u>\$ 22,761.14</u></u>

DEERFIELD BEACH ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 650 NE 1st Street, Deerfield Beach, Florida 33441

Principal: Andrew Gerlach

Bookkeeper: Carla Andrejak - Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 17,616.12	\$ 11,496.21
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 27,616.12</u>	<u>\$ 21,496.21</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Deerfield Beach Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 295.65	\$ -	\$ 243.56	\$ 52.09
Classes	3,196.65	10,972.20	11,660.12	2,508.73
Clubs	1,419.45	12,664.52	12,688.62	1,395.35
Departments	3,466.59	811.56	15.00	4,263.15
Trusts	15,469.54	333,812.81	331,035.82	18,246.53
General	<u>2,187.60</u>	<u>14,924.14</u>	<u>15,961.47</u>	<u>1,150.27</u>
TOTALS	<u><u>\$ 26,035.48</u></u>	<u><u>\$ 373,185.23</u></u>	<u><u>\$ 371,604.59</u></u>	<u><u>\$ 27,616.12</u></u>

DEERFIELD BEACH ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 52.09	\$ -	\$ -	\$ 52.09
Classes	2,508.73	14,743.09	15,226.71	2,025.11
Clubs	1,395.35	4,860.03	2,892.52	3,362.86
Departments	4,263.15	366.67	1,111.99	3,517.83
Trusts	18,246.53	281,513.88	289,644.81	10,115.60
General	<u>1,150.27</u>	<u>3,945.77</u>	<u>2,673.32</u>	<u>2,422.72</u>
TOTALS	<u><u>\$ 27,616.12</u></u>	<u><u>\$ 305,429.44</u></u>	<u><u>\$ 311,549.35</u></u>	<u><u>\$ 21,496.21</u></u>

DRIFTWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2700 NW 69th Avenue, Hollywood, Florida 33024

Principals: Christine Ringler (August 2019 – Current)
Marina Rashid (July 2018 – July 2019)

Bookkeepers: Elisa Taveras – Business Support Center (July 2021 – Current)
Brinda Weaver-Ingram - Business Support Center (May 2021 -June 2021)
Carol Howe – Business Support Center (July 2018 – April 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	\$ 42,855.45	\$ 41,868.44
TOTAL	<u>\$ 42,855.45</u>	<u>\$ 41,868.44</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Driftwood Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 144.32	\$ 2,730.97	\$ 2,527.08	\$ 348.21
Clubs	4,848.95	4,052.70	4,890.61	4,011.04
Departments	3,738.37	692.63	-	4,431.00
Trusts	3,476.88	224,750.08	224,304.33	3,922.63
General	<u>29,497.41</u>	<u>8,290.33</u>	<u>7,645.17</u>	<u>30,142.57</u>
TOTALS	<u><u>\$ 41,705.93</u></u>	<u><u>\$ 240,516.71</u></u>	<u><u>\$ 239,367.19</u></u>	<u><u>\$ 42,855.45</u></u>

DRIFTWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 348.21	\$ -	\$ 126.36	\$ 221.85
Clubs	4,011.04	1,015.29	1,903.25	3,123.08
Departments	4,431.00	249.49	1,089.67	3,590.82
Trusts	3,922.63	134,211.13	133,530.40	4,603.36
General	<u>30,142.57</u>	<u>2,611.67</u>	<u>2,424.91</u>	<u>30,329.33</u>
TOTALS	<u><u>\$ 42,855.45</u></u>	<u><u>\$ 138,087.58</u></u>	<u><u>\$ 139,074.59</u></u>	<u><u>\$ 41,868.44</u></u>

FAIRWAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7850 Fairway Boulevard, Miramar, Florida 33023

Principals: Katherine Good (July 2019 – Current)
Michelle Engram McKnight (July 2018 – June 2019)

Bookkeepers: Janice Thompson – Business Support Center (July 2021 – Current)
Brinda Weaver-Ingram-Business Support Center (Dec. 2020-June 2021)
Takisha Mitchell –Business Support Center (August 2019–November 2020)
Bridgette Willis – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 9,751.50</u>	<u>\$ 12,526.14</u>
TOTAL	<u>\$ 9,751.50</u>	<u>\$ 12,526.14</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Fairway Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,587.13	\$ 24,830.72	\$ 21,995.20	\$ 6,422.65
Clubs	704.55	71.00	423.50	352.05
Departments	983.11	5,389.37	5,434.06	938.42
Trusts	1,072.11	17,734.03	17,833.76	972.38
General	<u>1,106.65</u>	<u>5,850.09</u>	<u>5,890.74</u>	<u>1,066.00</u>
TOTALS	<u><u>\$ 7,453.55</u></u>	<u><u>\$ 53,875.21</u></u>	<u><u>\$ 51,577.26</u></u>	<u><u>\$ 9,751.50</u></u>

FAIRWAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,422.65	\$ 31,326.33	\$ 32,287.79	\$ 5,461.19
Clubs	352.05	2,810.01	1,886.64	1,275.42
Departments	938.42	5,240.16	3,072.17	3,106.41
Trusts	972.38	10,159.56	10,029.23	1,102.71
General	<u>1,066.00</u>	<u>3,961.34</u>	<u>3,446.93</u>	<u>1,580.41</u>
TOTALS	<u><u>\$ 9,751.50</u></u>	<u><u>\$ 53,497.40</u></u>	<u><u>\$ 50,722.76</u></u>	<u><u>\$ 12,526.14</u></u>

FALCON COVE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 4251 Bonaventure Boulevard, Weston, Florida 33332

Principal: Steven Carruth

Bookkeeper: Galeine Montimere

CASH AND INVESTMENT SUMMARY

6/30/20

Cash Account:

Checking Account – Wells Fargo Bank	\$ 238,879.01
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Investment:

Treasurer's Pool Account	<u>60,000.00</u>
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TOTAL	<u>\$ 298,879.01</u>
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In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Falcon Cove Middle School for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FALCON COVE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,581.11	\$ 37,096.25	\$ 44,505.05	\$ 3,172.31
Music	13,090.61	56,508.39	61,616.92	7,982.08
Classes	3,543.63	246,692.04	243,074.74	7,160.93
Clubs	106,181.25	522,172.76	471,378.85	156,975.16
Departments	15,317.66	18,143.43	20,302.58	13,158.51
Trusts	65,098.12	676,030.21	677,122.19	64,006.14
General	<u>43,889.84</u>	<u>19,842.91</u>	<u>17,308.87</u>	<u>46,423.88</u>
TOTALS	<u><u>\$ 257,702.22</u></u>	<u><u>\$ 1,576,485.99</u></u>	<u><u>\$ 1,535,309.20</u></u>	<u><u>\$ 298,879.01</u></u>

FOREST GLEN MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6501 Turtle Run Boulevard, Coral Springs, Florida 33067

Principals: Melissa Gurreonero (July 2021 – Current)
Ronald Forsman (July 2019 – June 2021)

Bookkeeper: Beatriz Miranda

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	\$ 33,791.49
Investment:	
Treasurer's Pool Account	<u>10,000.00</u>
TOTAL	<u><u>\$ 43,791.49</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Forest Glen Middle School for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

FOREST GLEN MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,483.73	\$ 7,381.00	\$ 6,634.04	\$ 3,230.69
Music	-	600.00	600.00	-
Classes	1,225.63	90,210.00	90,661.38	774.25
Clubs	31,066.40	40,727.39	47,951.58	23,842.21
Departments	9,752.00	9,982.96	10,802.00	8,932.96
Trusts	15,388.97	75,600.99	86,309.45	4,680.51
General	<u>2,779.43</u>	<u>5,052.57</u>	<u>5,501.13</u>	<u>2,330.87</u>
TOTALS	<u><u>\$ 62,696.16</u></u>	<u><u>\$ 229,554.91</u></u>	<u><u>\$ 248,459.58</u></u>	<u><u>\$ 43,791.49</u></u>

GLADES MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 16700 SW 48th Court, Miramar, Florida 33027

Principal: Ricardo Santana Reyes

Bookkeepers: Lisa Mitrani – Business Support Center (December 2019 – Current)
Ileana Claudio – Business Support Center (July 2019 – November 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Bank of America	<u>\$ 74,321.27</u>
 TOTAL	 <u>\$ 74,321.27</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Glades Middle School for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

GLADES MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 242.27	\$ 2,221.75	\$ 938.76	\$ 1,525.26
Music	679.14	22,658.98	22,682.28	655.84
Classes	1,573.45	195,009.85	195,422.20	1,161.10
Clubs	37,207.43	37,860.81	40,607.71	34,460.53
Departments	3,966.38	28,039.25	28,224.99	3,780.64
Trusts	38,764.42	404,456.81	412,915.27	30,305.96
General	<u>921.64</u>	<u>3,093.67</u>	<u>1,583.37</u>	<u>2,431.94</u>
TOTALS	<u><u>\$ 83,354.73</u></u>	<u><u>\$ 693,341.12</u></u>	<u><u>\$ 702,374.58</u></u>	<u><u>\$ 74,321.27</u></u>

HORIZON ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2101 Pine Island Road, Sunrise, Florida 33322

Principal: Thaddeus Smith

Bookkeepers: Victoria Phillips –Business Support Center (September 2018 – Current)
Maria Rengifo – Business Support Center (July 2018 – August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 21,826.06	\$ 28,963.91
TOTAL	<u>\$ 21,826.06</u>	<u>\$ 28,963.91</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Horizon Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

HORIZON ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 201.43	\$ 13,522.99	\$ 12,394.53	\$ 1,329.89
Clubs	1,614.28	2,831.66	3,144.66	1,301.28
Departments	3,404.56	292.61	4.00	3,693.17
Trusts	9,820.68	371,892.51	369,248.13	12,465.06
General	<u>4,064.46</u>	<u>4,283.01</u>	<u>5,310.81</u>	<u>3,036.66</u>
TOTALS	<u><u>\$ 19,105.41</u></u>	<u><u>\$ 392,822.78</u></u>	<u><u>\$ 390,102.13</u></u>	<u><u>\$ 21,826.06</u></u>

HORIZON ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,329.89	\$ 27,511.11	\$ 23,555.22	\$ 5,285.78
Clubs	1,301.28	756.06	1,014.29	1,043.05
Departments	3,693.17	204.07	10.00	3,887.24
Trusts	12,465.06	232,963.53	229,338.96	16,089.63
General	<u>3,036.66</u>	<u>2,835.55</u>	<u>3,214.00</u>	<u>2,658.21</u>
TOTALS	<u><u>\$ 21,826.06</u></u>	<u><u>\$ 264,270.32</u></u>	<u><u>\$ 257,132.47</u></u>	<u><u>\$ 28,963.91</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 6000 NE 9th Avenue, Oakland Park, Florida 33334

Principal: Dr. Washington Collado

Bookkeepers: Lisa Smith – Business Support Center (February 2020 – Current)
Alicia Owens-Walden -Business Support Center (August 2019 - Jan. 2020)
Muhammad Uppal – Business Support Center (August 2018 – July 2019)
Susanne Winebrenner (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,403.98	\$ 19,995.20
Investment:		
Treasurer's Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 22,403.98</u>	<u>\$ 29,995.20</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of James S. Rickards Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

JAMES S. RICKARDS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 4,772.16	\$ 6,671.00	\$ 5,384.11	\$ 6,059.05
Music	2,938.24	7,305.00	9,935.44	307.80
Classes	600.00	7,460.00	7,909.76	150.24
Clubs	10,816.84	13,967.01	17,956.19	6,827.66
Departments	5,301.05	985.64	3,129.22	3,157.47
Trusts	7,794.44	68,169.03	70,353.53	5,609.94
General	<u>1,334.23</u>	<u>1,872.05</u>	<u>2,914.46</u>	<u>291.82</u>
TOTALS	<u><u>\$ 33,556.96</u></u>	<u><u>\$ 106,429.73</u></u>	<u><u>\$ 117,582.71</u></u>	<u><u>\$ 22,403.98</u></u>

JAMES S. RICKARDS MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,059.05	\$ 11,725.66	\$ 12,392.79	\$ 5,391.92
Music	307.80	7,615.93	7,591.21	332.52
Classes	150.24	900.00	320.00	730.24
Clubs	6,827.66	20,475.08	16,676.76	10,625.98
Departments	3,157.47	2,123.22	2,252.79	3,027.90
Trusts	5,609.94	113,916.86	109,724.84	9,801.96
General	<u>291.82</u>	<u>565.50</u>	<u>772.64</u>	<u>84.68</u>
TOTALS	<u><u>\$ 22,403.98</u></u>	<u><u>\$ 157,322.25</u></u>	<u><u>\$ 149,731.03</u></u>	<u><u>\$ 29,995.20</u></u>

LAKE FOREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3550 SW 48th Avenue, Pembroke Park, Florida 33023

Principal: Sharon Boyd

Bookkeepers: Takisha Mitchell – Business Support Center (November 2020 – Current)
Bridgette Willis – Business Support Center (August 2020 – October 2020)
Takisha Mitchell – Business Support Center (August 2019 – July 2020)
Bridgette Willis – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 26,258.91	\$ 27,574.56
Investment:		
Treasurer's Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 31,258.91</u>	<u>\$ 32,574.56</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Lake Forest Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,836.35	\$ 21,551.52	\$ 21,449.40	\$ 2,938.47
Clubs	2,374.46	3,363.83	2,826.00	2,912.29
Departments	3,993.92	111.21	-	4,105.13
Trusts	10,605.17	4,489.22	4,849.22	10,245.17
General	<u>11,916.67</u>	<u>3,078.99</u>	<u>3,937.81</u>	<u>11,057.85</u>
TOTALS	<u><u>\$ 31,726.57</u></u>	<u><u>\$ 32,594.77</u></u>	<u><u>\$ 33,062.43</u></u>	<u><u>\$ 31,258.91</u></u>

LAKE FOREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,938.47	\$ 45,668.56	\$ 44,973.21	\$ 3,633.82
Clubs	2,912.29	2,652.50	2,244.49	3,320.30
Departments	4,105.13	445.19	275.58	4,274.74
Trusts	10,245.17	12,027.10	11,795.86	10,476.41
General	<u>11,057.85</u>	<u>2,556.43</u>	<u>2,744.99</u>	<u>10,869.29</u>
TOTALS	<u><u>\$ 31,258.91</u></u>	<u><u>\$ 63,349.78</u></u>	<u><u>\$ 62,034.13</u></u>	<u><u>\$ 32,574.56</u></u>

LARKDALE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3250 NW 12th Place, Lauderdale, Florida 33311

Principal: Carla Hart

Bookkeepers: Cynthia Ruffin– Business Support Center (October 2019 – Current)
Bridgette Willis - Business Support Center (August 2019-September 2019)
Cindy Celestin – Business Support Center (July 2018 - July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,432.62	\$ 8,697.36
TOTAL	<u>\$ 9,432.62</u>	<u>\$ 8,697.36</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Larkdale Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,297.80	\$ 4,049.60	\$ 3,346.10	\$ 2,001.30
Clubs	1,013.14	1,772.51	1,538.55	1,247.10
Departments	2,637.68	3,277.23	3,513.63	2,401.28
Trusts	1,699.24	9,915.60	8,437.39	3,177.45
General	<u>930.65</u>	<u>839.76</u>	<u>1,164.92</u>	<u>605.49</u>
TOTALS	<u><u>\$ 7,578.51</u></u>	<u><u>\$ 19,854.70</u></u>	<u><u>\$ 18,000.59</u></u>	<u><u>\$ 9,432.62</u></u>

LARKDALE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,001.30	\$ 9,016.60	\$ 8,607.66	\$ 2,410.24
Clubs	1,247.10	2,497.00	2,035.45	1,708.65
Departments	2,401.28	1,402.70	2,622.21	1,181.77
Trusts	3,177.45	10,862.70	11,329.33	2,710.82
General	<u>605.49</u>	<u>1,824.80</u>	<u>1,744.41</u>	<u>685.88</u>
TOTALS	<u><u>\$ 9,432.62</u></u>	<u><u>\$ 25,603.80</u></u>	<u><u>\$ 26,339.06</u></u>	<u><u>\$ 8,697.36</u></u>

MANATEE BAY ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 19200 Manatee Isles Drive, Weston, Florida 33332

Principal: Heather Hedman-DeVaughn

Bookkeepers: Sabrina McGinley –Business Support Center (November 2018 – Current)
Charlene Lee – Business Support Center (July 2018 – October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 102,141.41</u>	<u>\$ 65,657.70</u>
TOTAL	<u><u>\$ 102,141.41</u></u>	<u><u>\$ 65,657.70</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Manatee Bay Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MANATEE BAY ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 4,073.44	\$ 6,755.73	\$ 7,033.20	\$ 3,795.97
Classes	4,819.10	404,008.50	400,616.55	8,211.05
Clubs	2,946.51	6,104.87	1,911.42	7,139.96
Departments	6,665.54	1,154.83	1,405.45	6,414.92
Trusts	12,395.39	783,420.23	748,766.61	47,049.01
General	<u>23,726.82</u>	<u>17,868.84</u>	<u>12,065.16</u>	<u>29,530.50</u>
TOTALS	<u><u>\$ 54,626.80</u></u>	<u><u>\$ 1,219,313.00</u></u>	<u><u>\$ 1,171,798.39</u></u>	<u><u>\$ 102,141.41</u></u>

MANATEE BAY ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,795.97	\$ 7,600.00	\$ 6,636.09	\$ 4,759.88
Classes	8,211.05	315,551.95	319,604.50	4,158.50
Clubs	7,139.96	928.52	651.92	7,416.56
Departments	6,414.92	344.55	4,603.00	2,156.47
Trusts	47,049.01	780,017.23	796,180.58	30,885.66
General	<u>29,530.50</u>	<u>18,427.17</u>	<u>31,677.04</u>	<u>16,280.63</u>
TOTALS	<u><u>\$ 102,141.41</u></u>	<u><u>\$ 1,122,869.42</u></u>	<u><u>\$ 1,159,353.13</u></u>	<u><u>\$ 65,657.70</u></u>

MAPLEWOOD ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 9850 Ramblewood Drive, Coral Springs, Florida 33071

Principal: Leena Itty

Bookkeeper: Lysa Robb – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 84,921.60	\$ 108,270.79
TOTAL	<u>\$ 84,921.60</u>	<u>\$ 108,270.79</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Maplewood Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 1,335.00	\$ 1,335.00	\$ -
Music	188.00	3,773.62	892.25	3,069.37
Classes	5,229.94	50,873.67	49,754.10	6,349.51
Clubs	1,467.45	3,484.21	3,293.43	1,658.23
Departments	6,024.07	13,595.70	1,992.42	17,627.35
Trusts	23,344.04	531,876.58	541,094.52	14,126.10
General	<u>40,552.50</u>	<u>5,464.84</u>	<u>3,926.30</u>	<u>42,091.04</u>
TOTALS	<u><u>\$ 76,806.00</u></u>	<u><u>\$ 610,403.62</u></u>	<u><u>\$ 602,288.02</u></u>	<u><u>\$ 84,921.60</u></u>

MAPLEWOOD ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 3,069.37	\$ 3,024.00	\$ 1,633.00	\$ 4,460.37
Classes	6,349.51	58,415.84	54,363.05	10,402.30
Clubs	1,658.23	3,075.41	2,533.22	2,200.42
Departments	17,627.35	15,083.76	9,915.46	22,795.65
Trusts	14,126.10	483,447.98	480,856.79	16,717.29
General	<u>42,091.04</u>	<u>12,713.48</u>	<u>3,109.76</u>	<u>51,694.76</u>
TOTALS	<u><u>\$ 84,921.60</u></u>	<u><u>\$ 575,760.47</u></u>	<u><u>\$ 552,411.28</u></u>	<u><u>\$ 108,270.79</u></u>

MARGATE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 500 NW 65th Avenue, Margate, Florida 33063

Principals: Sabine Phillips (July 2019 – Current)
Earnest Toliver (July 2018 – June 2019)

Bookkeepers: Althea Essue - Business Support Center (May 2021 – Current)
Karen Voss - Business Support Center (October 2019 – April 2021)
Kimberly Reid – Business Support Center (August 2019 – September 2019)
Victoria Phillips – Business Support Center (March 2019 – July 2019)
Kimberly Reid – Business Support Center (July 2018 – February 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 29,907.82	\$ 37,348.01
Investment:		
Treasurer’s Pool Account	<u>4,632.08</u>	<u>4,632.08</u>
TOTAL	<u>\$ 34,539.90</u>	<u>\$ 41,980.09</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Margate Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,235.38	\$ 1,869.10	\$ 1,440.00	\$ 5,664.48
Music	1,153.81	1,860.00	573.29	2,440.52
Classes	-	78,998.72	76,958.30	2,040.42
Clubs	3,814.20	15,481.66	10,796.52	8,499.34
Departments	2,445.71	1,126.50	457.72	3,114.49
Trusts	2,681.41	11,743.93	11,125.36	3,299.98
General	<u>9,101.09</u>	<u>5,296.65</u>	<u>4,917.07</u>	<u>9,480.67</u>
TOTALS	<u><u>\$ 24,431.60</u></u>	<u><u>\$ 116,376.56</u></u>	<u><u>\$ 106,268.26</u></u>	<u><u>\$ 34,539.90</u></u>

MARGATE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 5,664.48	\$ 1,729.00	\$ 944.75	\$ 6,448.73
Music	2,440.52	2,547.00	986.78	4,000.74
Classes	2,040.42	72,663.82	72,166.09	2,538.15
Clubs	8,499.34	6,127.44	4,507.50	10,119.28
Departments	3,114.49	150.71	118.81	3,146.39
Trusts	3,299.98	36,116.26	33,009.95	6,406.29
General	<u>9,480.67</u>	<u>7,602.95</u>	<u>7,763.11</u>	<u>9,320.51</u>
TOTALS	<u><u>\$ 34,539.90</u></u>	<u><u>\$ 126,937.18</u></u>	<u><u>\$ 119,496.99</u></u>	<u><u>\$ 41,980.09</u></u>

McNICOL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1602 S. 27th Avenue, Hollywood, Florida 33020

Principals: Deirdre Benka-Coker (July 2021 – Current)
Melissa Gurreonero (July 2019 – June 2021)

Bookkeepers: Alyssa Monakey – Business Support Center (April 2021 – Current)
Martha Arrazcaeta – Business Support Center (July 2019 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 18,738.88</u>
 TOTAL	 <u>\$ 18,738.88</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of McNicol Middle School for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

McNICOL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 719.59	\$ 802.00	\$ 869.10	\$ 652.49
Classes	63.66	11,448.60	11,470.60	41.66
Clubs	6,100.86	10,965.95	10,527.21	6,539.60
Departments	2,871.64	16,906.70	17,716.15	2,062.19
Trusts	2,865.68	163,486.22	157,489.59	8,862.31
General	<u>118.13</u>	<u>1,081.70</u>	<u>619.20</u>	<u>580.63</u>
TOTALS	<u><u>\$ 12,739.56</u></u>	<u><u>\$ 204,691.17</u></u>	<u><u>\$ 198,691.85</u></u>	<u><u>\$ 18,738.88</u></u>

NOB HILL ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2100 NW 104th Avenue, Sunrise, Florida 33322

Principals: Traci Porter (July 2020 – Current)
Jeannie Floyd (July 2018 – June 2020)

Bookkeepers: Pamela Hunter – Business Support Center (September 2019 – Current)
Carol Howe - Business Support Center (July 2018 - August 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 33,015.89	\$ 35,362.93
TOTAL	<u>\$ 33,015.89</u>	<u>\$ 35,362.93</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Nob Hill Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,818.38	\$ 41,944.23	\$ 42,436.47	\$ 2,326.14
Clubs	4,039.09	4,652.64	4,987.27	3,704.46
Departments	8,835.73	8,801.78	8,364.81	9,272.70
Trusts	9,252.19	582,366.47	579,359.33	12,259.33
General	<u>4,313.26</u>	<u>4,371.93</u>	<u>3,231.93</u>	<u>5,453.26</u>
TOTALS	<u><u>\$ 29,258.65</u></u>	<u><u>\$ 642,137.05</u></u>	<u><u>\$ 638,379.81</u></u>	<u><u>\$ 33,015.89</u></u>

NOB HILL ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,326.14	\$ 35,684.86	\$ 36,001.20	\$ 2,009.80
Clubs	3,704.46	3,476.81	3,331.69	3,849.58
Departments	9,272.70	6,829.02	5,465.80	10,635.92
Trusts	12,259.33	321,500.47	320,005.61	13,754.19
General	<u>5,453.26</u>	<u>2,962.37</u>	<u>3,302.19</u>	<u>5,113.44</u>
TOTALS	<u><u>\$ 33,015.89</u></u>	<u><u>\$ 370,453.53</u></u>	<u><u>\$ 368,106.49</u></u>	<u><u>\$ 35,362.93</u></u>

NORCREST ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3951 NE 16th Avenue, Pompano Beach, Florida 33064

Principal: Marc Charpentier

Bookkeepers: Victoria Phillips – Business Support Center (August 2019 – Current)
Ruby Carpintero – Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 21,451.02	\$ 32,957.49
TOTAL	<u>\$ 21,451.02</u>	<u>\$ 32,957.49</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Norcrest Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NORCREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,140.87	\$ 10,184.00	\$ 11,808.65	\$ 1,516.22
Clubs	2,012.05	6,178.51	4,855.02	3,335.54
Departments	862.10	811.28	461.19	1,212.19
Trusts	16,852.40	338,659.40	342,755.15	12,756.65
General	<u>1,558.83</u>	<u>2,083.80</u>	<u>1,012.21</u>	<u>2,630.42</u>
TOTALS	<u><u>\$ 24,426.25</u></u>	<u><u>\$ 357,916.99</u></u>	<u><u>\$ 360,892.22</u></u>	<u><u>\$ 21,451.02</u></u>

NORCREST ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,516.22	\$ 13,072.31	\$ 9,799.69	\$ 4,788.84
Clubs	3,335.54	7,796.98	6,248.06	4,884.46
Departments	1,212.19	321.61	23.75	1,510.05
Trusts	12,756.65	227,986.46	223,964.51	16,778.60
General	<u>2,630.42</u>	<u>5,049.62</u>	<u>2,684.50</u>	<u>4,995.54</u>
TOTALS	<u><u>\$ 21,451.02</u></u>	<u><u>\$ 254,226.98</u></u>	<u><u>\$ 242,720.51</u></u>	<u><u>\$ 32,957.49</u></u>

NORTH FORK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 101 NW 15th Avenue, Fort Lauderdale, Florida 33311

Principals: Lavina Robinson (July 2019 – Current)
Rendolyn Amaker (July 2018 – June 2019)

Bookkeepers: Bridgette Willis – Business Support Center (January 2021 – Current)
Cindy Celestin - Business Support Center (July 2020 - December 2020)
Arpretrina Archer (July 2018 – June 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 4,626.82	\$ 6,089.70
TOTAL	<u>\$ 4,626.82</u>	<u>\$ 6,089.70</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of North Fork Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Clubs	\$ 78.91	\$ 709.36	\$ 502.29	\$ 285.98
Departments	2,039.29	18.00	-	2,057.29
Trusts	1,539.29	12,631.84	12,358.88	1,812.25
General	<u>323.63</u>	<u>456.31</u>	<u>308.64</u>	<u>471.30</u>
TOTALS	<u><u>\$ 3,981.12</u></u>	<u><u>\$ 13,815.51</u></u>	<u><u>\$ 13,169.81</u></u>	<u><u>\$ 4,626.82</u></u>

NORTH FORK ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 1,963.60	\$ 1,963.00	\$ 0.60
Clubs	285.98	1,597.90	1,600.35	283.53
Departments	2,057.29	8.55	17.23	2,048.61
Trusts	1,812.25	9,513.65	7,760.88	3,565.02
General	<u>471.30</u>	<u>17.23</u>	<u>296.59</u>	<u>191.94</u>
TOTALS	<u><u>\$ 4,626.82</u></u>	<u><u>\$ 13,100.93</u></u>	<u><u>\$ 11,638.05</u></u>	<u><u>\$ 6,089.70</u></u>

PALM COVE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 11601 Washington Street, Pembroke Pines, Florida 33025

Principals: Priscille Elie (December 2019 – Current)
Davida Johnson (July 2018 – November 2019)

Bookkeepers: Cornet Brown - Business Support Center (June 2019 – Current)
Marie Aponte - Business Support Center (July 2018 – May 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 79,649.05	\$ 80,615.35
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 89,649.05</u>	<u>\$ 90,615.35</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Palm Cove Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PALM COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,059.78	\$ 19,037.27	\$ 20,074.53	\$ 1,022.52
Clubs	3,461.82	6,256.00	2,836.20	6,881.62
Departments	11,053.00	864.51	154.00	11,763.51
Trusts	19,823.56	34,630.70	40,158.61	14,295.65
General	<u>47,797.18</u>	<u>12,613.74</u>	<u>4,725.17</u>	<u>55,685.75</u>
TOTALS	<u><u>\$ 84,195.34</u></u>	<u><u>\$ 73,402.22</u></u>	<u><u>\$ 67,948.51</u></u>	<u><u>\$ 89,649.05</u></u>

PALM COVE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,022.52	\$ 15,095.61	\$ 16,068.35	\$ 49.78
Clubs	6,881.62	9,687.62	6,606.63	9,962.61
Departments	11,763.51	191.12	700.59	11,254.04
Trusts	14,295.65	17,022.97	20,696.92	10,621.70
General	<u>55,685.75</u>	<u>13,109.75</u>	<u>10,068.28</u>	<u>58,727.22</u>
TOTALS	<u><u>\$ 89,649.05</u></u>	<u><u>\$ 55,107.07</u></u>	<u><u>\$ 54,140.77</u></u>	<u><u>\$ 90,615.35</u></u>

PALMVIEW ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2601 NE 1st Avenue, Pompano Beach, Florida 33064

Principal: Robert Gibson

Bookkeepers: Victoria Phillips –Business Support Center (August 2018 –Current)
Lourdes Rodriguez – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 6,320.81	\$ 4,982.13
TOTAL	<u>\$ 6,320.81</u>	<u>\$ 4,982.13</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Palmview Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 11,059.00	\$ 11,059.00	\$ -
Clubs	1,102.96	3,849.88	3,763.09	1,189.75
Departments	454.14	5,911.23	6,255.49	109.88
Trusts	1,723.47	8,994.26	7,127.40	3,590.33
General	<u>924.51</u>	<u>1,183.24</u>	<u>676.90</u>	<u>1,430.85</u>
TOTALS	<u><u>\$ 4,205.08</u></u>	<u><u>\$ 30,997.61</u></u>	<u><u>\$ 28,881.88</u></u>	<u><u>\$ 6,320.81</u></u>

PALMVIEW ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ -	\$ 11,104.00	\$ 11,048.00	\$ 56.00
Clubs	1,189.75	1,025.95	467.42	1,748.28
Departments	109.88	2,382.55	2,330.00	162.43
Trusts	3,590.33	4,964.86	6,291.58	2,263.61
General	<u>1,430.85</u>	<u>135.74</u>	<u>814.78</u>	<u>751.81</u>
TOTALS	<u><u>\$ 6,320.81</u></u>	<u><u>\$ 19,613.10</u></u>	<u><u>\$ 20,951.78</u></u>	<u><u>\$ 4,982.13</u></u>

PARKSIDE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 10257 NW 29th Street, Coral Springs, Florida 33065

Principal: Lancia Hall

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 47,869.16	\$ 53,548.83
TOTAL	<u>\$ 47,869.16</u>	<u>\$ 53,548.83</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Parkside Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 159.88	\$ 205.00	\$ -	\$ 364.88
Classes	2,862.94	54,056.84	52,654.53	4,265.25
Clubs	1,410.32	2,676.50	3,314.34	772.48
Departments	1,613.63	863.43	62.23	2,414.83
Trusts	8,802.25	477,007.10	472,291.10	13,518.25
General	<u>24,267.15</u>	<u>6,187.55</u>	<u>3,921.23</u>	<u>26,533.47</u>
TOTALS	<u><u>\$ 39,116.17</u></u>	<u><u>\$ 540,996.42</u></u>	<u><u>\$ 532,243.43</u></u>	<u><u>\$ 47,869.16</u></u>

PARKSIDE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 364.88	\$ -	\$ -	\$ 364.88
Classes	4,265.25	68,528.06	67,415.55	5,377.76
Clubs	772.48	2,020.00	751.81	2,040.67
Departments	2,414.83	277.97	28.00	2,664.80
Trusts	13,518.25	357,687.61	358,825.98	12,379.88
General	<u>26,533.47</u>	<u>5,834.96</u>	<u>1,647.59</u>	<u>30,720.84</u>
TOTALS	<u><u>\$ 47,869.16</u></u>	<u><u>\$ 434,348.60</u></u>	<u><u>\$ 428,668.93</u></u>	<u><u>\$ 53,548.83</u></u>

PARKWAY MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 3600 NW 5th Court, Lauderhill, Florida 33311

Principals: Angeline Flowers (July 2021 – Current)
Bradford Mattair (July 2018 – June 2021)

Bookkeepers: Te Andre Gomion (August 2021 – Current)
Tamisha Mitchell - Business Support Center (August 2019 – July 2021)
Cornet Brown – Business Support Center (November 2018 – July 2019)
Alicia Owens-Walden – Business Support Center (July 2018–October 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 133,841.51	\$ 126,382.86
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 148,841.51</u>	<u>\$ 141,382.86</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Parkway Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 10,834.58	\$ 4,239.59	\$ 2,088.35	\$ 12,985.82
Music	2,054.54	20,364.33	11,795.00	10,623.87
Classes	5,728.08	97,431.96	94,408.90	8,751.14
Clubs	20,506.88	89,543.17	78,820.91	31,229.14
Departments	33,525.90	52,477.60	39,735.24	46,268.26
Trusts	39,438.40	90,463.45	99,266.35	30,635.50
General	<u>13,390.12</u>	<u>2,890.21</u>	<u>7,932.55</u>	<u>8,347.78</u>
TOTALS	<u><u>\$ 125,478.50</u></u>	<u><u>\$ 357,410.31</u></u>	<u><u>\$ 334,047.30</u></u>	<u><u>\$ 148,841.51</u></u>

PARKWAY MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 12,985.82	\$ 13,205.77	\$ 14,697.67	\$ 11,493.92
Music	10,623.87	4,828.12	4,342.24	11,109.75
Classes	8,751.14	35,685.40	37,422.61	7,013.93
Clubs	31,229.14	47,887.69	54,436.90	24,679.93
Departments	46,268.26	61,321.57	62,967.06	44,622.77
Trusts	30,635.50	165,206.81	162,331.74	33,510.57
General	<u>8,347.78</u>	<u>4,925.65</u>	<u>4,321.44</u>	<u>8,951.99</u>
TOTALS	<u><u>\$ 148,841.51</u></u>	<u><u>\$ 333,061.01</u></u>	<u><u>\$ 340,519.66</u></u>	<u><u>\$ 141,382.86</u></u>

PETERS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 851 NW 68th Avenue, Plantation, Florida 33317

Principals: Susanna Deutsch (June 2019 – Current)
Dr. Joyce Krzemienski (July 2018 – May 2019)

Bookkeepers: Donna Petrone- Business Support Center (April 2021 – Current)
Martha Arrazcaeta -Business Support Center (September 2020-March 2021)
Mabel Lopez – Business Support Center (July 2018 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 46,069.95	\$ 46,800.67
Investment:		
Treasurer’s Pool Account	<u>10,000.00</u>	<u>10,000.00</u>
TOTAL	<u>\$ 56,069.95</u>	<u>\$ 56,800.67</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Peters Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PETERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,671.45	\$ 19,699.02	\$ 19,116.50	\$ 3,253.97
Clubs	835.97	2,238.92	2,215.10	859.79
Departments	13,453.57	529.59	3.90	13,979.26
Trusts	7,121.26	34,480.17	35,149.99	6,451.44
General	<u>30,199.50</u>	<u>3,904.00</u>	<u>2,578.01</u>	<u>31,525.49</u>
TOTALS	<u><u>\$ 54,281.75</u></u>	<u><u>\$ 60,851.70</u></u>	<u><u>\$ 59,063.50</u></u>	<u><u>\$ 56,069.95</u></u>

PETERS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,253.97	\$ 22,895.54	\$ 21,657.69	\$ 4,491.82
Clubs	859.79	980.20	965.13	874.86
Departments	13,979.26	127.64	743.50	13,363.40
Trusts	6,451.44	45,849.88	43,471.14	8,830.18
General	<u>31,525.49</u>	<u>6,370.56</u>	<u>8,655.64</u>	<u>29,240.41</u>
TOTALS	<u><u>\$ 56,069.95</u></u>	<u><u>\$ 76,223.82</u></u>	<u><u>\$ 75,493.10</u></u>	<u><u>\$ 56,800.67</u></u>

PLANTATION PARK ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 875 SW 54th Avenue, Plantation, Florida 33317

Principals: Dr. Ingrid Osgood (July 2020 – Current)
Julie Gittelman (July 2018 – June 2020)

Bookkeepers: Donna Petrone – Business Support Center (March 2021 – Current)
Mabel Lopez - Business Support Center (July 2018 - February 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,351.52	\$ 19,888.88
TOTAL	<u>\$ 11,351.52</u>	<u>\$ 19,888.88</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Plantation Park Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

PLANTATION PARK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 2,549.07	\$ 12,654.60	\$ 14,944.00	\$ 259.67
Classes	2,189.07	19,175.74	18,992.27	2,372.54
Clubs	2,490.42	1,399.05	1,685.70	2,203.77
Departments	3,288.00	487.44	42.00	3,733.44
Trusts	1,891.16	51,392.56	52,050.65	1,233.07
General	<u>3,892.56</u>	<u>2,129.01</u>	<u>4,472.54</u>	<u>1,549.03</u>
TOTALS	<u><u>\$ 16,300.28</u></u>	<u><u>\$ 87,238.40</u></u>	<u><u>\$ 92,187.16</u></u>	<u><u>\$ 11,351.52</u></u>

PLANTATION PARK ELEMENTARY SCHOOL
STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 259.67	\$ 11,680.72	\$ 11,775.50	\$ 164.89
Classes	2,372.54	15,864.62	16,016.43	2,220.73
Clubs	2,203.77	678.56	810.23	2,072.10
Departments	3,733.44	271.46	166.41	3,838.49
Trusts	1,233.07	52,180.73	42,909.14	10,504.66
General	<u>1,549.03</u>	<u>1,061.56</u>	<u>1,522.58</u>	<u>1,088.01</u>
TOTALS	<u><u>\$ 11,351.52</u></u>	<u><u>\$ 81,737.65</u></u>	<u><u>\$ 73,200.29</u></u>	<u><u>\$ 19,888.88</u></u>

RIVERGLADES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2019-20 FISCAL YEAR
JULY 1, 2019 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7400 Parkside Drive, Parkland, Florida 33067

Principal: JoAnne Seltzer

Bookkeeper: Lisa Wank

CASH AND INVESTMENT SUMMARY

	<u>6/30/20</u>
Cash Account:	
Checking Account – Wells Fargo Bank	<u>\$ 19,594.42</u>
 TOTAL	 <u><u>\$ 19,594.42</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statement of Riverglades Elementary School for the 2019-20 fiscal year. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statement of the school presents fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2019-20 fiscal year, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None.

Note: At fiscal year-end 2020, the SBBC Reimbursable Account balance was negative (\$27,693.94), causing a net negative balance of (\$5,824.65) in the Trusts fund. The negative account balance was caused by refunding Aftercare payments to parents, following school closures due to the Covid-19 pandemic, even though the school had already remitted these collections to the District. The negative balance was cleared in August 2020, after the District returned the school's Aftercare remittances. Standard Practice Bulletin I-204 Trusts permits a negative balance in the SBBC Reimbursable Account at year-end, with an approved and documented reason.

RIVERGLADES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,859.59	\$ 162,387.23	\$ 161,146.48	\$ 5,100.34
Clubs	2,643.82	4,239.71	4,449.90	2,433.63
Departments	7,767.43	5,955.54	3,406.47	10,316.50
Trusts	30,711.21	551,306.57	587,842.43	(5,824.65)
General	<u>18,945.92</u>	<u>379.75</u>	<u>11,757.07</u>	<u>7,568.60</u>
TOTALS	<u><u>\$ 63,927.97</u></u>	<u><u>\$ 724,268.80</u></u>	<u><u>\$ 768,602.35</u></u>	<u><u>\$ 19,594.42</u></u>

ROCK ISLAND ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 2350 NW 19th Street, Fort Lauderdale, Florida 33311

Principal: Cormic Priester

Bookkeepers: Fredric Curry –Business Support Center (July 2021 – Current)
Tamisha Mitchell – Business Support Center (August 2019 – June 2021)
Cornet Brown – Business Support Center (September 2018 – July 2019)
Lanetre Mosley – Business Support Center (July 2018 – August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 11,508.01	\$ 10,898.39
TOTAL	<u>\$ 11,508.01</u>	<u>\$ 10,898.39</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Rock Island Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ROCK ISLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,737.01	\$ 4,195.03	\$ 4,561.92	\$ 1,370.12
Clubs	849.77	400.00	219.96	1,029.81
Departments	2,833.47	722.23	382.86	3,172.84
Trusts	960.98	33,478.50	31,817.55	2,621.93
General	<u>370.35</u>	<u>8,268.67</u>	<u>5,325.71</u>	<u>3,313.31</u>
TOTALS	<u><u>\$ 6,751.58</u></u>	<u><u>\$ 47,064.43</u></u>	<u><u>\$ 42,308.00</u></u>	<u><u>\$ 11,508.01</u></u>

ROCK ISLAND ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,370.12	\$ 8,600.72	\$ 8,192.68	\$ 1,778.16
Clubs	1,029.81	222.61	90.00	1,162.42
Departments	3,172.84	378.61	14.48	3,536.97
Trusts	2,621.93	23,540.18	24,481.84	1,680.27
General	<u>3,313.31</u>	<u>10,506.81</u>	<u>11,079.55</u>	<u>2,740.57</u>
TOTALS	<u><u>\$ 11,508.01</u></u>	<u><u>\$ 43,248.93</u></u>	<u><u>\$ 43,858.55</u></u>	<u><u>\$ 10,898.39</u></u>

ROYAL PALM ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1951 NW 56th Avenue, Lauderhill, Florida 33313

Principal: Thomas Darby

Bookkeepers: Bridgette Willis - Business Support Center (August 2019 – Current)
Mabel Lopez - Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 9,760.75	\$ 10,349.73
Investment:		
Treasurer’s Pool Account	<u>2,000.00</u>	<u>2,000.00</u>
TOTAL	<u>\$ 11,760.75</u>	<u>\$ 12,349.73</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Royal Palm Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,578.35	\$ 483.68	\$ 1,067.91	\$ 994.12
Clubs	1,156.48	299.23	379.80	1,075.91
Departments	1,833.51	102.77	-	1,936.28
Trusts	10,870.16	16,401.33	23,832.91	3,438.58
General	<u>2,935.36</u>	<u>2,622.41</u>	<u>1,241.91</u>	<u>4,315.86</u>
TOTALS	<u><u>\$ 18,373.86</u></u>	<u><u>\$ 19,909.42</u></u>	<u><u>\$ 26,522.53</u></u>	<u><u>\$ 11,760.75</u></u>

ROYAL PALM ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 994.12	\$ 94.00	\$ 94.00	\$ 994.12
Clubs	1,075.91	154.06	203.94	1,026.03
Departments	1,936.28	134.71	-	2,070.99
Trusts	3,438.58	10,599.25	9,952.25	4,085.58
General	<u>4,315.86</u>	<u>2,139.18</u>	<u>2,282.03</u>	<u>4,173.01</u>
TOTALS	<u><u>\$ 11,760.75</u></u>	<u><u>\$ 13,121.20</u></u>	<u><u>\$ 12,532.22</u></u>	<u><u>\$ 12,349.73</u></u>

SEA CASTLE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 9600 Miramar Boulevard, Miramar, Florida 33025

Principal: Riquelme Rodriguez

Bookkeepers: Tina Caldwell – Business Support Center (December 2020 – Current)
Brinda Weaver-Ingram - Business Support Center (Oct. 2020 – Nov. 2020)
Minerva Carlo – Business Support Center (July 2018 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 30,137.33</u>	<u>\$ 43,383.86</u>
TOTAL	<u>\$ 30,137.33</u>	<u>\$ 43,383.86</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sea Castle Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,211.06	\$ 51,165.27	\$ 49,061.83	\$ 4,314.50
Clubs	1,207.82	8,740.66	9,015.36	933.12
Departments	12,360.16	3,787.99	9,403.51	6,744.64
Trusts	10,439.50	64,948.72	66,816.14	8,572.08
General	<u>9,724.21</u>	<u>5,453.03</u>	<u>5,604.25</u>	<u>9,572.99</u>
TOTALS	<u><u>\$ 35,942.75</u></u>	<u><u>\$ 134,095.67</u></u>	<u><u>\$ 139,901.09</u></u>	<u><u>\$ 30,137.33</u></u>

SEA CASTLE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 4,314.50	\$ 33,162.80	\$ 30,393.04	\$ 7,084.26
Clubs	933.12	2,857.49	742.92	3,047.69
Departments	6,744.64	3,884.77	1,445.37	9,184.04
Trusts	8,572.08	69,808.38	66,476.90	11,903.56
General	<u>9,572.99</u>	<u>12,835.03</u>	<u>10,243.71</u>	<u>12,164.31</u>
TOTALS	<u><u>\$ 30,137.33</u></u>	<u><u>\$ 122,548.47</u></u>	<u><u>\$ 109,301.94</u></u>	<u><u>\$ 43,383.86</u></u>

SILVER SHORES ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1701 SW 160th Avenue, Miramar, Florida 33027

Principal: Dr. Jonathan Leff

Bookkeepers: Janice Thompson – Business Support Center (March 2020 – Current)
Gerri Nagy - Business Support Center (December 2019 – February 2020)
Ileana Claudio – Business Support Center (August 2018 – November 2019)
Jill Taylor- Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 21,197.64	\$ 11,841.29
Investment:		
Treasurer’s Pool Account	<u>14,000.00</u>	<u>14,000.00</u>
TOTAL	<u>\$ 35,197.64</u>	<u>\$ 25,841.29</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Silver Shores Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,010.47	\$ 28,432.55	\$ 30,216.55	\$ 1,226.47
Clubs	4,089.12	3,564.12	4,676.68	2,976.56
Departments	1,784.33	381.63	1,440.82	725.14
Trusts	19,263.98	361,077.25	363,356.41	16,984.82
General	<u>19,305.86</u>	<u>6,280.72</u>	<u>12,301.93</u>	<u>13,284.65</u>
TOTALS	<u><u>\$ 47,453.76</u></u>	<u><u>\$ 399,736.27</u></u>	<u><u>\$ 411,992.39</u></u>	<u><u>\$ 35,197.64</u></u>

SILVER SHORES ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,226.47	\$ 13,597.35	\$ 13,292.24	\$ 1,531.58
Clubs	2,976.56	1,800.08	1,861.86	2,914.78
Departments	725.14	259.90	-	985.04
Trusts	16,984.82	256,935.39	257,362.20	16,558.01
General	<u>13,284.65</u>	<u>2,756.98</u>	<u>12,189.75</u>	<u>3,851.88</u>
TOTALS	<u><u>\$ 35,197.64</u></u>	<u><u>\$ 275,349.70</u></u>	<u><u>\$ 284,706.05</u></u>	<u><u>\$ 25,841.29</u></u>

SILVER TRAIL MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 18300 Sheridan Street, Pembroke Pines, Florida 33331

Principal: Stephen Frazier

Bookkeepers: Takisha Mitchell - Business Support Center (March 2020 – Current)
Cornet Brown - Business Support Center (December 2019 – February 2020)
Ileana Claudio – Business Support Center (August 2018 – November 2019)
Jill Taylor – Business Support Center (July 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 100,525.68	\$ 79,077.12
Investment:		
Treasurer's Pool Account	<u>75,000.00</u>	<u>75,000.00</u>
TOTAL	<u><u>\$ 175,525.68</u></u>	<u><u>\$ 154,077.12</u></u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Silver Trail Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ -	\$ 5,965.58	\$ 3,374.98	\$ 2,590.60
Music	3,148.78	4,753.45	4,602.43	3,299.80
Classes	5,315.54	50,572.25	53,806.01	2,081.78
Clubs	74,360.14	122,974.58	108,289.37	89,045.35
Departments	11,408.76	15,241.15	13,420.13	13,229.78
Trusts	34,033.38	361,577.15	344,513.55	51,096.98
General	<u>13,269.59</u>	<u>8,221.61</u>	<u>7,309.81</u>	<u>14,181.39</u>
TOTALS	<u><u>\$ 141,536.19</u></u>	<u><u>\$ 569,305.77</u></u>	<u><u>\$ 535,316.28</u></u>	<u><u>\$ 175,525.68</u></u>

SILVER TRAIL MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,590.60	\$ 2,383.00	\$ 2,813.60	\$ 2,160.00
Music	3,299.80	24,518.00	23,485.40	4,332.40
Classes	2,081.78	41,259.29	42,220.47	1,120.60
Clubs	89,045.35	72,202.31	70,309.58	90,938.08
Departments	13,229.78	22,032.56	20,243.70	15,018.64
Trusts	51,096.98	282,514.30	310,840.69	22,770.59
General	<u>14,181.39</u>	<u>12,020.03</u>	<u>8,464.61</u>	<u>17,736.81</u>
TOTALS	<u><u>\$ 175,525.68</u></u>	<u><u>\$ 456,929.49</u></u>	<u><u>\$ 478,378.05</u></u>	<u><u>\$ 154,077.12</u></u>

STIRLING ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5500 Stirling Road, Hollywood, Florida 33021

Principal: Jacqueline Arnaez

Bookkeepers: Berkys Mejia – Business Support Center (October 2019 – Current)
Charlene Lee - Business Support Center (November 2018-September 2019)
Migna Santiago – Business Support Center (September 2018–October 2018)
Claudia Salman – Business Support Center (July 2018 – August 2018)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	<u>\$ 30,175.88</u>	<u>\$ 29,515.73</u>
TOTAL	<u>\$ 30,175.88</u>	<u>\$ 29,515.73</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Stirling Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 1,707.38	\$ 21,779.32	\$ 21,407.86	\$ 2,078.84
Clubs	4,364.76	8,840.45	9,555.23	3,649.98
Departments	2,795.32	400.29	77.45	3,118.16
Trusts	6,959.76	39,609.35	33,277.39	13,291.72
General	<u>13,688.49</u>	<u>4,181.04</u>	<u>9,832.35</u>	<u>8,037.18</u>
TOTALS	<u><u>\$ 29,515.71</u></u>	<u><u>\$ 74,810.45</u></u>	<u><u>\$ 74,150.28</u></u>	<u><u>\$ 30,175.88</u></u>

STIRLING ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 2,078.84	\$ 26,468.16	\$ 26,758.98	\$ 1,788.02
Clubs	3,649.98	3,137.67	754.98	6,032.67
Departments	3,118.16	215.39	-	3,333.55
Trusts	13,291.72	30,506.44	32,165.77	11,632.39
General	<u>8,037.18</u>	<u>2,388.36</u>	<u>3,696.44</u>	<u>6,729.10</u>
TOTALS	<u><u>\$ 30,175.88</u></u>	<u><u>\$ 62,716.02</u></u>	<u><u>\$ 63,376.17</u></u>	<u><u>\$ 29,515.73</u></u>

SUNRISE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 1750 NE 14th Street, Fort Lauderdale, Florida 33304

Principals: Ryan Atwood (March 2021 – Current)
Michael Walker (July 2018 – February 2021)

Bookkeepers: Adrian Jackson - Business Support Center (September 2020 – Current)
Elvena Frett - Business Support Center (July 2018 – August 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	\$ 48,289.71	\$ 59,216.43
Investment:		
Treasurer’s Pool Account	<u>15,000.00</u>	<u>15,000.00</u>
TOTAL	<u>\$ 63,289.71</u>	<u>\$ 74,216.43</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sunrise Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 35.40	\$ 7,963.47	\$ 5,854.15	\$ 2,144.72
Music	3,761.24	6,608.00	5,718.37	4,650.87
Classes	4,389.24	129,687.63	130,717.63	3,359.24
Clubs	15,078.71	18,680.95	20,791.80	12,967.86
Departments	10,392.88	544.96	141.55	10,796.29
Trusts	19,985.76	242,312.04	236,357.14	25,940.66
General	<u>8,677.18</u>	<u>4,939.11</u>	<u>10,186.22</u>	<u>3,430.07</u>
TOTALS	<u><u>\$ 62,320.41</u></u>	<u><u>\$ 410,736.16</u></u>	<u><u>\$ 409,766.86</u></u>	<u><u>\$ 63,289.71</u></u>

SUNRISE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 2,144.72	\$ 4,011.00	\$ 2,517.39	\$ 3,638.33
Music	4,650.87	900.00	326.97	5,223.90
Classes	3,359.24	181,924.77	183,785.84	1,498.17
Clubs	12,967.86	51,146.29	45,277.98	18,836.17
Departments	10,796.29	370.81	13.00	11,154.10
Trusts	25,940.66	111,643.57	106,344.66	31,239.57
General	<u>3,430.07</u>	<u>1,356.93</u>	<u>2,160.81</u>	<u>2,626.19</u>
TOTALS	<u><u>\$ 63,289.71</u></u>	<u><u>\$ 351,353.37</u></u>	<u><u>\$ 340,426.65</u></u>	<u><u>\$ 74,216.43</u></u>

SUNSHINE ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7737 West LaSalle Boulevard, Miramar, Florida 33023

Principal: Donna Aaron

Bookkeepers: Lisa Camposano - Business Support Center (July 2021 – Current)
Brinda Weaver-Ingram-Business Support Center (October 2020-June 2021)
Minerva Carlo – Business Support Center (July 2018 – September 2020)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 12,811.67	\$ 22,585.36
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 17,811.67</u>	<u>\$ 27,585.36</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Sunshine Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,369.63	\$ 23,486.24	\$ 23,068.86	\$ 3,787.01
Clubs	1,357.53	332.30	901.55	788.28
Departments	3,128.94	12,274.21	10,883.96	4,519.19
Trusts	4,196.08	164,218.95	163,986.49	4,428.54
General	<u>4,369.13</u>	<u>4,357.46</u>	<u>4,437.94</u>	<u>4,288.65</u>
TOTALS	<u><u>\$ 16,421.31</u></u>	<u><u>\$ 204,669.16</u></u>	<u><u>\$ 203,278.80</u></u>	<u><u>\$ 17,811.67</u></u>

SUNSHINE ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 3,787.01	\$ 19,243.50	\$ 17,901.33	\$ 5,129.18
Clubs	788.28	523.53	160.72	1,151.09
Departments	4,519.19	6,736.37	5,433.42	5,822.14
Trusts	4,428.54	145,840.31	138,944.92	11,323.93
General	<u>4,288.65</u>	<u>2,955.82</u>	<u>3,085.45</u>	<u>4,159.02</u>
TOTALS	<u><u>\$ 17,811.67</u></u>	<u><u>\$ 175,299.53</u></u>	<u><u>\$ 165,525.84</u></u>	<u><u>\$ 27,585.36</u></u>

TAMARAC ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 7601 North University Drive, Tamarac, Florida 33321

Principals: Richard Garrick (July 2019 – Current)
Roberta Ray (July 2018 – June 2019)

Bookkeepers: Cynthia Ruffin - Business Support Center (October 2019 – Current)
Cindy Celestin – Business Support Center (July 2018 – September 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	\$ 39,631.26	\$ 52,075.64
Investment:		
Treasurer’s Pool Account	<u>5,000.00</u>	<u>5,000.00</u>
TOTAL	<u>\$ 44,631.26</u>	<u>\$ 57,075.64</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Tamarac Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,293.12	\$ 320.00	\$ 319.67	\$ 1,293.45
Classes	4,843.22	13,257.09	10,090.91	8,009.40
Clubs	3,112.40	7,351.60	7,924.39	2,539.61
Departments	4,794.29	2,177.08	1,076.04	5,895.33
Trusts	14,329.25	43,636.19	43,702.96	14,262.48
General	<u>13,825.02</u>	<u>4,197.43</u>	<u>5,391.46</u>	<u>12,630.99</u>
TOTALS	<u><u>\$ 42,197.30</u></u>	<u><u>\$ 70,939.39</u></u>	<u><u>\$ 68,505.43</u></u>	<u><u>\$ 44,631.26</u></u>

TAMARAC ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Music	\$ 1,293.45	\$ 375.00	\$ 374.25	\$ 1,294.20
Classes	8,009.40	21,897.77	22,308.53	7,598.64
Clubs	2,539.61	2,810.70	2,786.60	2,563.71
Departments	5,895.33	2,386.35	71.93	8,209.75
Trusts	14,262.48	70,071.30	66,059.38	18,274.40
General	<u>12,630.99</u>	<u>24,056.32</u>	<u>17,552.37</u>	<u>19,134.94</u>
TOTALS	<u><u>\$ 44,631.26</u></u>	<u><u>\$ 121,597.44</u></u>	<u><u>\$ 109,153.06</u></u>	<u><u>\$ 57,075.64</u></u>

TRADEWINDS ELEMENTARY SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 5400 Johnson Road, Coconut Creek, Florida 33073

Principal: Michael Breslaw

Bookkeepers: Alissa Monakey –Business Support Center (April 2021 –Current)
Karen Voss – Business Support Center (July 2018 – March 2021)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 57,996.34	\$ 54,769.16
TOTAL	<u>\$ 57,996.34</u>	<u>\$ 54,769.16</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Tradewinds Elementary School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 6,344.85	\$ 82,925.22	\$ 81,519.22	\$ 7,750.85
Clubs	5,227.16	7,722.30	6,899.99	6,049.47
Departments	2,918.46	1,046.95	70.40	3,895.01
Trusts	20,738.97	119,930.15	119,507.45	21,161.67
General	<u>21,258.09</u>	<u>6,020.14</u>	<u>8,138.89</u>	<u>19,139.34</u>
TOTALS	<u><u>\$ 56,487.53</u></u>	<u><u>\$ 217,644.76</u></u>	<u><u>\$ 216,135.95</u></u>	<u><u>\$ 57,996.34</u></u>

TRADEWINDS ELEMENTARY SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Classes	\$ 7,750.85	\$ 61,843.99	\$ 66,028.19	\$ 3,566.65
Clubs	6,049.47	3,062.52	357.98	8,754.01
Departments	3,895.01	223.81	3,065.07	1,053.75
Trusts	21,161.67	69,910.92	71,221.28	19,851.31
General	<u>19,139.34</u>	<u>10,281.52</u>	<u>7,877.42</u>	<u>21,543.44</u>
TOTALS	<u><u>\$ 57,996.34</u></u>	<u><u>\$ 145,322.76</u></u>	<u><u>\$ 148,549.94</u></u>	<u><u>\$ 54,769.16</u></u>

WALTER C. YOUNG MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 901 NW 129th Avenue, Pembroke Pines, Florida 33028

Principals: Mark Henderson (July 2021 – Current)
Harold Osborn (July 2018 – June 2021)

Bookkeepers: Lisa Mitrani – Business Support Center (August 2019 – Current)
Sabrina McGinley -Business Support Center (July 2018 – July 2019)

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Bank of America	\$ 26,437.40	\$ 10,548.71
Investment:		
Treasurer’s Pool Account	<u>20,000.00</u>	<u>20,000.00</u>
TOTAL	<u>\$ 46,437.40</u>	<u>\$ 30,548.71</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Walter C. Young Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board’s policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,702.38	\$ 9,355.76	\$ 9,525.74	\$ 3,532.40
Music	448.50	15,610.00	13,220.70	2,837.80
Classes	2,229.07	135,253.27	135,822.02	1,660.32
Clubs	14,817.44	15,955.70	18,571.25	12,201.89
Departments	1,365.19	7,353.13	7,756.07	962.25
Trusts	23,882.24	97,379.18	98,864.83	22,396.59
General	<u>4,935.70</u>	<u>3,688.43</u>	<u>5,777.98</u>	<u>2,846.15</u>
TOTALS	<u><u>\$ 51,380.52</u></u>	<u><u>\$ 284,595.47</u></u>	<u><u>\$ 289,538.59</u></u>	<u><u>\$ 46,437.40</u></u>

WALTER C. YOUNG MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 3,532.40	\$ 4,982.00	\$ 3,419.66	\$ 5,094.74
Music	2,837.80	11,932.00	13,820.30	949.50
Classes	1,660.32	81,283.85	82,807.42	136.75
Clubs	12,201.89	19,705.84	18,894.26	13,013.47
Departments	962.25	4,001.94	4,083.75	880.44
Trusts	22,396.59	70,043.90	85,111.68	7,328.81
General	<u>2,846.15</u>	<u>4,443.54</u>	<u>4,144.69</u>	<u>3,145.00</u>
TOTALS	<u><u>\$ 46,437.40</u></u>	<u><u>\$ 196,393.07</u></u>	<u><u>\$ 212,281.76</u></u>	<u><u>\$ 30,548.71</u></u>

WESTPINE MIDDLE SCHOOL
AUDIT REPORT
FOR THE 2018-19 AND 2019-20 FISCAL YEARS
JULY 1, 2018 THROUGH JUNE 30, 2020

PROFILE OF THE SCHOOL

Address: 9393 NW 50th Street, Sunrise, Florida 33351

Principal: Christopher Johnson

Bookkeeper: Rhonda Tribbey – Business Support Center

CASH AND INVESTMENT SUMMARY

	<u>6/30/19</u>	<u>6/30/20</u>
Cash Account:		
Checking Account – Wells Fargo Bank	\$ 35,411.45	\$ 35,652.78
TOTAL	<u>\$ 35,411.45</u>	<u>\$ 35,652.78</u>

In accordance with State Board of Education Rule 6A-1.001, Florida Administrative Code, and School Board Policy 1002.1, we have audited the financial statements of Westpine Middle School for the 2018-19 and 2019-20 fiscal years. We conducted our audit in accordance with generally accepted government auditing standards, issued by the Comptroller General of the United States. The financial statements of the school present fairly, in all material respects, the changes in fund balances arising from cash transactions during the 2018-19 and 2019-20 fiscal years, on the cash basis of accounting. With respect to the items tested, the school generally complied with various Florida Statutes, Board Policies and particularly the Standard Practice Bulletins. Our assessment of the controls in place to promote compliance with the School Board's policies and procedures indicated the internal control structure at the school generally functioned as designed by the District administration.

AUDIT EXCEPTIONS

None

WESTPINE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2018 - 2019

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 9,649.87	\$ 16,588.31	\$ 19,963.93	\$ 6,274.25
Music	3,732.96	9,201.50	9,962.74	2,971.72
Classes	2,505.28	78,560.56	79,115.11	1,950.73
Clubs	2,561.92	5,657.02	5,380.88	2,838.06
Departments	7,709.13	9,351.90	9,517.93	7,543.10
Trusts	11,632.36	71,833.15	71,646.84	11,818.67
General	<u>103.54</u>	<u>3,196.04</u>	<u>1,284.66</u>	<u>2,014.92</u>
TOTALS	<u><u>\$ 37,895.06</u></u>	<u><u>\$ 194,388.48</u></u>	<u><u>\$ 196,872.09</u></u>	<u><u>\$ 35,411.45</u></u>

WESTPINE MIDDLE SCHOOL

STATEMENT OF CHANGES IN FUND BALANCES (CASH BASIS)

2019 - 2020

FUND	BEGINNING BALANCES	RECEIPTS	DISBURSE- MENTS	ENDING BALANCES
Athletics	\$ 6,274.25	\$ 15,789.41	\$ 19,595.79	\$ 2,467.87
Music	2,971.72	3,733.08	2,954.91	3,749.89
Classes	1,950.73	46,392.06	47,417.87	924.92
Clubs	2,838.06	5,392.01	3,381.57	4,848.50
Departments	7,543.10	8,169.90	7,678.65	8,034.35
Trusts	11,818.67	53,257.53	55,549.79	9,526.41
General	<u>2,014.92</u>	<u>5,055.66</u>	<u>969.74</u>	<u>6,100.84</u>
TOTALS	<u><u>\$ 35,411.45</u></u>	<u><u>\$ 137,789.65</u></u>	<u><u>\$ 137,548.32</u></u>	<u><u>\$ 35,652.78</u></u>